

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

WESTERN LEWIS-RECTORVILLE WATER AND GAS)	
)	
)	CASE NO.
)	91-221
ALLEGED FAILURE TO COMPLY WITH COMMISSION)	
ORDER FROM CASE NO. 9642 ISSUED)	
FEBRUARY 4, 1987)	

O R D E R

IT IS ORDERED that Western Lewis-Rectorville Water & Gas District ("Western Lewis") shall file the original and 12 copies of the following information with the Commission by December 13, 1991, with a copy to all parties of record. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible.

1. State whether Western Lewis purchases natural gas from any suppliers other than Columbia Gas Transmission Company ("Columbia").

2. List all wholesale natural gas suppliers which are available to serve Western Lewis.

3. Identify the heating alternatives (e.g. electric utility, propane service) available to Western Lewis's customers.
4. State the number of Western Lewis customers receiving:
 - a. gas service only
 - b. water service only
 - c. gas and water service
5. State whether Western Lewis has reviewed its options should Columbia discontinue service.
6. State whether any revenues from Western Lewis's water operations are used to cover expenses of its gas operations.
7. State whether Western Lewis has inquired of Columbia about switching its present service to transportation service.
8. State whether Western Lewis has considered switching to a propane distribution system should Columbia discontinue service.
9. State whether Western Lewis has contacted marketers or brokers to arrange an alternative supply of natural gas should Columbia discontinue service.
10. Provide a listing of all Western Lewis's unpaid bills as of October 31, 1991, including the amount and any other terms.
11. Provide Western Lewis's annual budget, if available, for the last two years.
12. Provide quarterly financial statements for the first three years following the issuance of revenue bonds.
13. Provide a financial statement for the first six months of 1991.
14. List each employee and state his level of experience in utility operations.

15. Explain Western Lewis's chances of paying the surcharge off at its current rates.

16. Explain the amount of \$60,193.54 listed on the Balance Sheet in Western Lewis's 1990 Annual Report as "Other Current and Accrued Assets."

17. Explain Account No. 234, "Accounts Payable to Associated Companies" which totals \$133,428.12 in the 1990 Annual Report. Explain why this account increased from \$1,700 in 1989 to \$133,428.12 in 1990.

18. Explain the following increases in distribution expenses for calendar year 1990:

- a. Supervision increased \$19,986.52
- b. Mains & Services Labor increased \$4,220.97
- c. Maintenance of Other Plant increased \$16,794.72

19. Explain the decrease of \$2,532.50 in customer accounts expense from 1989 to 1990.

20. In determining which expenses will be paid first, explain the order of priority which Western Lewis has given to its debt to Columbia.

21. Explain the inclusion of Account No. 131, "Cash & Working Funds" of \$66,039.38 in the retained earnings calculation.

22. Explain the results of Western Lewis's efforts to trace the \$66,039 related to the 1989 accounts payable overstatement which was charged to retained earnings in 1990.

Done at Frankfort, Kentucky, this 2nd day of December, 1991.

ATTEST:


Executive Director

PUBLIC SERVICE COMMISSION

For the Commission